STATUTORY INSTRUMENTS

1975 No. 2128

CUSTOMS AND EXCISE

The Import Duties (Temporary Reductions and Exemptions) (No. 24) Order 1975

Made - - - -	15*th December* 1975
Laid before the House of Commons	16*th December* 1975
Coming into Operation	1*st January* 1976

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2, 3(6) and 13 of the Import Duties Act 1958(**a**), as amended by section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972(**b**), and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State(**c**), hereby make the following Order:

Citation, operation, interpretation

1.—(1) This Order may be cited as the Import Duties (Temporary Reductions and Exemptions) (No. 24) Order 1975 and shall come into operation on 1st January 1976.

(2) In this Order a reference to a heading or subheading is a reference to a heading or subheading of the Customs Tariff 1959.

(3) The Interpretation Act 1889(**d**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

Intra-Community trade

2. Up to and including 30th June 1976, no import duty shall be charged on goods which fall within a heading or subheading specified in column 1 of Schedule 1 hereto and are of a description specified in column 2 thereof if they satisfy the requisite conditions to benefit from Regulation (EEC) 385/73(**e**) (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between member States of the European Communities).

The full rate

3.—(1) Up to and including 30th June 1976, in the case of goods which fall within a heading or subheading specified in column 1 of Schedule 1 or 2 hereto and are of a description specified in column 2 thereof:

(*a*) if a rate of duty is shown in column 3 thereof in relation to the goods, import duty shall be charged at the rate so shown instead of any higher rate which would otherwise apply and

(a) 1958 c. 6. (b) 1972 c. 68. (c) *See* S.I. 1970/1537 (1970 III, p. 5293).
(d) 1889 c. 63. (e) O.J. No. L42, 14.2.1973, p. 1.

(*b*) if the entry "free" appears in the said column 3 in relation to them, no import duty shall be charged.

(2) Paragraph (1) above shall operate without prejudice to the exemptions provided for by Article 2 above and any exemptions or greater reductions provided for by Articles 4 and 5 below.

The Commonwealth preference area

4.—(1) Up to and including 30th June 1976, in the case of goods which fall within a heading or subheading specified in column 1 of Schedule 1 or 2 hereto and are of a description specified in column 2 thereof and qualify for Commonwealth preference:

(*a*) if a rate of duty is shown in column 4 thereof in relation to the goods, import duty shall be charged at the rate so shown instead of any higher rate which would otherwise apply and

(*b*) if the entry "free" appears in column 4 thereof in relation to them, no import duty shall be charged.

(2) Up to and including 30th June 1976, in the case of goods which fall within subheading 62.03AI and are of a description specified in relation to that subheading in column 2 of Schedule 1 hereto, if the goods are of the part of the Commonwealth preference area formed by the countries named in Schedule 4 to the Import Duties (General) (No. 5) Order 1975(**a**) and are consigned to the United Kingdom from such a country, import duty shall be charged at the rate shown in column 4 of Schedule 1 hereto in relation to the goods instead of any higher rate which would otherwise apply.

Cyprus, Egypt, Greece, Morocco, Tunisia and Turkey

5.—(1) Up to and including 30th June 1976, any import duty for the time being chargeable on goods which fall within a heading or subheading specified in column 1 of Schedule 1 or 2 hereto and are of a description specified in column 2 thereof shall be charged:

(*a*) at the rate, if any, shown in column 5 thereof in relation to the description if the goods originate in Cyprus;

(*b*) at the rate, if any, shown in column 6 thereof in relation to the description if the goods originate in Egypt;

(*c*) at the rate, if any, shown in column 7 thereof in relation to the description if the goods originate in Greece;

(*d*) at the rate, if any, shown in column 8 thereof in relation to the description if the goods originate in Morocco or Tunisia;

(*e*) at the rate, if any, shown in column 9 thereof in relation to the description if the goods originate in Turkey.

(2) If the entry "free" appears in columns 7, 8 or 9 of Schedule 1 or 2 hereto in relation to goods of a description specified in column 2 thereof, no import duty shall be charged if the goods originate in Greece, Morocco, Tunisia or Turkey, as the case may be.

(**a**) S.I. 1975/1744 (1975 III, p. 5912).

(3) For the purposes of paragraph (1) above goods shall be regarded as originating:

(*a*) in Cyprus if they are to be so regarded under the Agreement, signed on 19th December 1972, between the European Economic Community and Cyprus(**a**);

(*b*) in Egypt if they are to be so regarded under the Agreement, signed on 18th December 1972, between the European Economic Community and Egypt(**b**);

(*c*) in Greece if they are to be regarded as being in free circulation in Greece under Article 7 of the Agreement, signed on 9th July, 1961, establishing an association between the European Economic Community and Greece(**c**) as modified by the Additional Protocol, signed on 28th April 1975, between the European Economic Community and Greece(**d**);

(*d*) in Morocco if they are to be so regarded under the Agreement, signed on 31st March 1969, between the European Economic Community and Morocco(**e**);

(*e*) in Tunisia if they are to be so regarded under the Agreement, signed on 28th March 1969, between the European Economic Community and Tunisia(**f**);

(*f*) in Turkey if they are to be so regarded, or are to be regarded as in free circulation in Turkey, under—

(i) the Additional Protocol to the Agreement establishing an Association between the European Economic Community and Turkey(**g**) or

(ii) the Decision of the Association Council No. 4/72 of 29th September 1972 annexed to Regulation (EEC) 428/73(**h**).

Miscellaneous

6.—(1) Articles 4 and 5 above shall operate without prejudice to any reliefs from import duty to which any goods therein referred to may be entitled as goods of developing countries or otherwise.

(2) In the case of goods to which both Articles 4 and 5 above apply (as goods originating in Cyprus), each of those Articles shall operate without prejudice to any exemption from, or greater reduction in, duty which may be available by virtue of the other.

(3) Where no entry appears in columns 4 to 9 of Schedule 1 or 2 hereto in relation to goods of a description in column 2 thereof, no exemption from or reduction in duty applies by virtue of Articles 4 or 5 above to goods of that description of the Commonwealth preference area or originating in Cyprus, Egypt, Greece, Morocco, Tunisia or Turkey, as the case may be.

(4) Any description of goods in column 2 of Schedule 1 or 2 hereto (other than one covering a whole subheading) shall be taken to comprise all goods

(**a**) The Agreement is annexed to Regulation (EEC) 1246/73 (O.J. No. L133, 21.5.1973, p. 1).
(**b**) The Agreement is annexed to Regulation (EEC) 2409/73 (O.J. No. L251, 7.9.1973, p. 1).
(**c**) The Agreement is annexed to Decision (EEC) 63/106 (O.J. No. 26, 18.2.1963, p. 293/63).
(**d**) *See* O.J. No. 123, 15.5.1975, p. 1.
(**e**) The Agreement is annexed to Regulation (EEC) 2285/73 (O.J. No. L239, 27.8.1973, p. 1).
(**f**) The Agreement is annexed to Regulation (EEC) 2286/73 (O.J. No. L239, 27.8.1973, p. 105).
(**g**) The Protocol is annexed to Regulation (EEC) 2760/72 (O.J. No. L293, 29.12.1972, p. 1.).
(**h**) O.J. No. L59, 5.3.1973, p. 73.

which would be classified under an entry in the same terms constituting a subheading of the relevant heading of the Customs Tariff 1959, provided that the Additional Note to Chapter 29 shall not apply for the purposes of classification.

(5) For the purposes of classification under the Customs Tariff 1959, in so far as that depends on the rate of duty, any goods to which this Order applies shall be treated as chargeable with the same duty as if this Order had not been made.

(6) Where any import duty for the time being chargeable on any goods has been removed or reduced by a directly applicable Community provision the import duty shall, to the extent of that removal or reduction, not be regarded as removed or reduced by virtue of this Order and the reference to it in the Schedules hereto shall be treated as merely indicative of the rate of import duty payable in respect of the goods.

M. Cocks,
James A. Dunn,
Two of the Lords Commissioners
of Her Majesty's Treasury

15th December 1975.

SCHEDULE 1

(1) Tariff Heading	(2) Description	(3) Full	(4) Commonwealth	(5) Cyprus	(6) Egypt	(7) Greece	(8) Morocco/Tunisia	(9) Turkey
				Rates of Duty %				
ex 07.03 E.	Mushrooms, excluding cultivated mushrooms, preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption.	4	2·4	—	—	—	—	—
07.04 A.	Onions:							
	—in airtight containers	14	8·4	—	—	—	—	11·6
	—other	12·4	8·4	—	—	10	—	10·3
ex 29.01 C. I.	Pinenes	3·2	—	0·9	1·4	Free	Free	Free
ex 29.16 A. II.	L-Malic acid and its salts and esters	Free	—	—	—	—	—	—
ex 29.16 D.	Dinoprostone	Free	—	—	—	—	—	—
ex 29.22 E. II.	1,8-Diaminonaphthalene	Free	—	—	—	—	—	—
ex 29.23 A. II.	Dinoprost, trometamol salt	Free	—	—	—	—	—	—
ex 29.23 A. II.	Di-(2-dimethylaminoethyl) ether	Free	—	—	—	—	—	—
ex 29.29.	1,3-Di-(4-chlorobenzylideneamino)guanidinium chloride ...	Free	—	—	—	—	—	—
ex 29.31 B.	5-Fluoro-2-methyl-1-(4-methylthiobenzylidene)-inden-3-ylacetic acid.	Free	—	—	—	—	—	—
ex 29.31 B.	Tolnaftate	Free	—	—	—	—	—	—
ex 29.35 Q.	5-Ethyl-2-picoline	Free	—	—	—	—	—	—
ex 29.36.	Sulphathiazole	Free	—	—	—	—	—	—
ex 29.38 B. II.	Panthenol (INN) (pantothenyl alcohol)	Free	—	—	—	—	—	—

(1) Tariff Heading	(2) Description	(3) Rates of Duty % Full	(4) Common-wealth	(5) Cyprus	(6) Egypt	(7) Greece	(8) Morocco/ Tunisia	(9) Turkey
ex 29.39 D. II.	21-Chloro-9α-fluoro-11*B*-hydroxy-16α,17α-*iso*propylidenedioxypregn-4-ene-3,20-dione	Free	—	—	—	—	—	—
ex 29.44 C.	Cephazolin and its salts	Free	—	—	—	—	—	—
38.07 A.	Spirits of turpentine	2·4	—	0·7	1·0	Free	Free	Free
38.07 B.	Sulphate turpentine; crude dipentene	2·4	—	0·7	1·0	Free	Free	Free
ex 38.07 C.	Wood turpentine; terpenic solvents produced by the distillation or other treatment of coniferous woods; sulphite turpentine.	2·4	—	0·7	1·0	Free	Free	Free
ex 38.19 G.	Catalysts consisting of bis(2-dimethylaminoethyl) ether dissolved in dipropylene glycol.	Free	—	—	—	—	—	—
ex 38.19 U.	Calcined bauxite (refractory grade)	Free	—	—	—	—	—	—
ex 39.02 C. VI. a) and b)	Copolymers solely of allyl alcohol with styrene, which have an acetyl value of not less than 175.	Free	—	—	—	—	—	—
ex 41.02 B.	East India kip, whole, whether or not the heads and legs have been removed, weighing each more than 4·5 kg net and not more than 8 kg, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles.	Free	—	—	—	—	—	—
ex 44.22	Used casks and barrels of oak, whether assembled or not; staves and heads being parts of such casks and barrels.	Free	—	—	—	—	—	—
ex. 49.03	Children's picture books and painting books in relief form for the blind.	Free	—	—	—	—	—	—

(1) Tariff Heading	(2) Description	(3) Rates of Duty % Full	(4) Common-wealth	(5) Cyprus	(6) Egypt	(7) Greece	(8) Morocco/ Tunisia	(9) Turkey
ex. 49.11 B.	Other printed matter, including printed pictures and photographs in raised characters for the blind.	Free	—	—	—	—	—	—
ex 49.11 B.	Books and documents not being trade advertising material, produced by processes other than printing, including microcopies on opaque materials.	Free	—	—	—	—	—	—
ex 49.11 B.	Official government publications, that is official parliamentary and administrative documents published in their country of origin.	Free	—	—	—	—	—	—
ex 49.11 B.	Catalogues of books and publications, being books and publications offered for sale by publishers or booksellers established outside the United Kingdom.	Free	—	—	—	—	—	—
ex 49.11 B.	Catalogues of films, recordings or other visual and auditory material of an educational, scientific or cultural character, being catalogues issued by or on behalf of the United Nations or any of its specialised agencies.	Free	—	—	—	—	—	—
ex 56.01 A.	Synthetic textile fibres of aromatic polyamides obtained by polycondensation of metaphenylenediamine and isophthalic acid.	Free	—	—	—	—	—	—
ex 62.03 A. I.	Used sacks and bags, of a kind used for the packing of goods, of jute:							
	—containing 85% or more by weight of jute	3·2	—	0·9	1·4	Free	Free	Free
	—containing more than 5% by weight of silk, of man-made fibres, or of both together.	4	—	1·2	1·8	Free	Free	Free
	—other	4	3·2	1·2	1·8	Free	Free	Free
ex 68.02 B.	Artificially coloured granules and chippings	Free	—	—	—	—	—	—
ex 70.19 A. IV. b)	Glass spheroids of a diameter of less than 0·1 millimetre and with a refraction index of 2·26.	Free	—	—	—	—	—	—

(1) Tariff Heading	(2) Description	(3) Rates of Duty % Full	(4) Common-wealth	(5) Cyprus	(6) Egypt	(7) Greece	(8) Morocco/ Tunisia	(9) Turkey
ex 73.40 B.	Integrally forged, rough-turned components (eg rings, flanges and collars) with unit weights of more than 150 metric tons or outer diameters of more than 6,000 mm. for use in the construction of reactor pressure vessels.	Free	—	—	—	—	—	—
ex 76.03	Aluminium alloy strip in coils containing not less than 18% by weight and not more than 23% by weight of tin and not less than 0·7% by weight and not more than 1·5% by weight of copper as the major alloying elements and having a width of not less than 75 mm. and not more than 230 mm. and a thickness of not less than 3 mm. and not more than 6·5 mm.	Free	—	—	—	—	—	—
ex 81.04 D. I.	Chromium, in the form of cathode chips or pellets, which contains not more than 0·10% by weight of total oxygen, not more than 0·015% by weight of total aluminium and not more than 0·001% by weight of aluminium compounds insoluble in boiling 5N hydrochloric acid and in boiling fuming perchloric acid, and estimated as Al, intended for the production of alloy for the manufacture of fixed or movable blades of gas turbines and jet engines.	Free	—	—	—	—	—	—
ex 84.59 B.	Integrally forged, rough-turned components (eg rings, flanges and collars) with unit weights of more than 150 metric tons or outer diameters of more than 6,000 mm for use in the construction of reactor pressure vessels.	Free	—	—	—	—	—	—
ex 85.13 B.	Sonic convertors consisting of a box approximately 12 inches square and 2 inches thick, the top being shaped in the form of a cradle to receive a telephone handset, incorporating a lamp to indicate the state of call. This modem (MODulator/DEModulator) converts teleprinter keyboard signals for transmission by telephone line or radio for reconversion to keyboard signals on a distant teleprinter.	Free	—	—	—	—	—	—

(1) Tariff Heading	(2) Description	(3) Full	(4) Common-wealth	(5) Cyprus	(6) Egypt	(7) Greece	(8) Morocco/ Tunisia	(9) Turkey
				Rates of Duty %				
ex 90.21.	Geographical, hydrographical or astronomical maps and charts in relief, produced by processes other than printing.	Free	—	—	—	—	—	—

SCHEDULE 2

(1) Tariff Heading	(2) Description	(3) Full	(4) Common-wealth	(5) Cyprus	(6) Egypt	(7) Greece	(8) Morocco/ Tunisia	(9) Turkey
				Rates of Duty %				
ex 28.21.	*di*Chromium trioxide for production of chromium metal or chromium carbide.	13·1	9·9	3·9	5·8	3·2	3·2	Free
ex 29.35 Q.	1,6-Hexanolactone	11·1	6·7	4·4	4·9	4·4	4·4	Free
ex 29.38 B. II.	Calcium D-pantothenate	8·1	3·7	4·4	4·4	4·4	4·4	Free
	Calcium DL-pantothenate	8·1	3·7	4·4	4·4	4·4	4·4	Free
ex 29.39 D. II.	Betamethasone 21-acetate	4·6	Free	—	—	—	—	Free
	Betamethasone 17,21-dipropionate	4·6	Free	—	—	—	—	Free
ex 29.44 C.	Salts of cephalexin	8·6	5·1	3·5	3·8	3·5	3·5	Free
	Salts of cephaloridine	8·6	5·1	3·5	3·8	3·5	3·5	Free
	Salts of cephalothin:							
	sodium cephalothin	5·1	—	3·5	3·5	3·5	3·5	Free
	other	8·6	5·1	3·5	3·8	3·5	3·5	Free
ex 39.01 C. III.	Polycaprolactone	12·2	10·2	3·6	5·4	2	2	Free

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order provides for exemption from, or reduction in, import duty in the case of goods specified in Schedule 1 or 2 to this Order as from 1st January 1976 to 30th June 1976.

There is exemption from import duties in the case of all goods in Schedule 1 if the goods satisfy the requisite conditions to benefit from the eventual abolition of customs duties in trade between member States of the European Communities.

In the case of goods in Schedule 1 not satisfying those conditions or goods in Schedule 2, where a rate of import duty is specified in column 3 the duty is reduced to that rate instead of any higher rate which would otherwise apply and where "free" appears in column 3 in relation to the goods, they are exempt from import duty.

In the case of goods in Schedule 1 or 2 of the Commonwealth preference area or originating in Cyprus, Egypt, Greece, Morocco, Tunisia or Turkey exemptions from and reductions to lower rates of import duty are available in certain cases, such exemptions or reduced rates being shown in columns 4 to 9 of Schedule 1 or 2.

Goods specified in Schedule 1 or 2 to this Order are subject to whole or partial suspension of duty in the Common Customs Tariff of the European Economic Community and the exemptions and reductions in this Order are made in accordance with the United Kingdom's Community obligations.

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